PSGR Krishnammal College for Women

DEPARTMENT OF BCOM (AM) & (FS)

CHOICE BASED CREDIT SYSTEM (CBCS)

&

LEARNING OUTCOMES - BASED CURRICULAM FRAMEWORK (LOCF)

BACHELOR OF COMMERCE WITH FINANCIAL SERVICES

2025 – 2028 BATCH

PROGRAMME LEARNING OUTCOMES (PLO's)

After completion of the programme, the student will be able to

PLO1: Indulge in financial service job market, with a variety of organizations including banks, investment and insurance companies.

PLO2: Develop their skills for a successful independent financial services consulting.

PLO3: Analyze the firm's performance to determine its strengths and weakness, and be able to utilize financial analysis to improve their performance.

PLO4: Impart practical exposure on forecasting a firm's financial analysis to improve their performance.

PLO5: Apply the financial instruments in managing the risk of investing and hedging activity at individual and corporate level.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

PSO1: To integrate knowledge, skills & attitude that will sustain an environment of Learning and creativity among the students with an assurance for good careers.

PSO2: To cater to the manpower needs of companies in accounting, taxation, business laws, banking, insurance, financial services analysis and management.

PSO3: To enable them to apply the financial instruments in managing the risk of Investing and hedging activity at the individual and the corporate level.

PSGR Krishnammal College for Women

BACHELOR OF COMMERCE WITH FINANCIAL SERVICES
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES - BASED CURRICULAM FRAMEWORK (LOCF)

Syllabus & Scheme of Examination

2025 –2028 BATCH

Semester	Part	Course Code	Title of the course	Course Type	Instruction Hrs /Week	Contact Hrs	Tutorial Hrs	Duration of Exam	Examination Marks			Credits
									CA	ESE	Total	
I	I	TAM2501A/ HIN2501A/ FRE2501A	Tamil Paper I/ Hindi Paper I/ French Paper I	L	4	58	2	3	25	75	100	3
	II	ENG2501A	English Paper I	E	4	58	2	3	25	75	100	3
	III	CM25C01	Principles of Accounting	CC	5	73	2	3	25	75	100	3
		FS25C02	Indian Financial System	CC	5	73	2	3	25	75	100	3
		CM25C03	Business Management & Ethics	CC	5	73	2	3	25	75	100	3
		TH24A07	Mathematics for Commerce	GE	5	73	2	3	25	75	100	4
	IV	NME25B1/ NME25A1	Basic Tamil I/ Advanced Tamil I	AEC	2	28	2	-	100	-	100	2
		NME23ES	Introduction to Entrepreneurship	AEC	2	30	-	-	100	-	100	
I – II	VI	NM25GAW	General Awareness	AECC	SS	-	-	-	100	-	100	Gr
	VI	COM25SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-		-	-
II	I	TAM2502A/ HIN2502A/ FRE2502A	Tamil Paper II Hindi Paper II French Paper II	L	4	58	2	3	25	75	100	3
II	II	ENG2502A	English Paper II	**E**	**4**	**58**	**2**	**3**	**25**	**75**	**100**	**3**
II	III	CM25C04	Financial Accounting	**CC**	**5**	**73**	**2**	**3**	**25**	**75**	**100**	**3**
II	III	FS24C05	Financial Services and Fintech	**CC**	**5**	**73**	**2**	**3**	**25**		**100**	**3**
II		CM23C06	Business Law	**CC**	**5**	**73**	**2**	**3**	**25**		**100**	**3**
II	III	TH24A16	Statistics for Commerce	GE	5	73	2	3	25	75	100	4
II	IV	*NME25B2/ NME25A2	Basic Tamil II Advance Tamil II	AEC	SS	--	--	--	100	--	100	Gr.

II	**IV**	NM25UHR	Universal Human Values and Human Rights	AEC	2	30	--	--	100	--	100	2
I-II	**VI**	NM25GAW	General Awareness	GC	SS	--	--	--	100	--	100	Gr.
I-II	**VI**	COM25SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	**VI**	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-
III	I	TAM2303A/ HIN2303A / FRE2303A	Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2403A	English Paper III	E	4	58	2	3	25	75	100	3
	III	CM25C07	Corporate Accounting I	CC	6	88	2	3	25	75	100	4
		CM24C08	Company Law	CC	6	88	2	3	25	75	100	4
		FS24A01/ FS24A02	Insurance & Risk Management/ Business Economics	GE	5	73	2	3	25	75	100	4
		FS24SBP1	Financial Data Visualization using Power BI	SEC	3	41	4	-	100	-	100	3
	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
		NM25HAW	Health and Wellness	VAC	-	-	-	-	100	-	100	1
I - V	**VI**	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

C – Core Courses
GE – Generic Elective
AEC – Ability Enhancement Course
ACC – Additional credit course
L - Language
SS – Self Study

CA – Continuous Assessment
ESE - End Semester Examination
AECC – Ability Enhancement Compulsory Course
GC – General Course
E – English

Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

CA - Question Paper Pattern and distribution of marks UG

Language and English

Section A	5 x 1 (No choice)	:	5 Marks
Section B	4 x 5 (4 out of 6)	:	20 Marks (250 words)
Section C	2 x 10 (2 out of 3)	:	20 Marks (500 words)
	Total	**:**	**45 Marks**

UG - Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks	: 2 x 3 = 6
One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	: 5 x 3 =15
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	: 8 x 3 =24
Total	**: 45 Marks**

End Semester Examination

Question Paper Pattern and Distribution of Marks Language and English – UG

Section A	10 x 1 (10 out of 12)	:	10 Marks
Section B	5 x 5 (5 out of 7)	:	25 Marks (250 words)
Section C	4 x 10 (4 out of 6)	:	40 Marks (600 - 700 words)
	Total	**:**	**75 Marks**

UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks	: 2 x 5=10

One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	: 5 x 5 =25
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	: 8 x 5 =40

ESE Question Paper Pattern :(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks	: 2 x 5= 10
One question with a weightage of 5 Marks	: 5 x 5= 25
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	: 8 x 5 = 40

Continuous Internal Assessment Pattern Theory

CIA Test	: 5 marks (conducted for 45 marks after 50 days)
Model Exam	: 7 Marks (Conducted for 75 marks after 85 days (Each Unit 15 Marks))
Seminar/Assignment/Quiz	: 5 marks
Class Participation	: 5 marks
Attendance	: 3 marks
Total	**: 25 Marks**

Attendance Mark

91 – 100%	: 3 Marks
81 – 90%	: 2Marks
75 – 80%	: 1 Mark

Part IV

Introduction to Entrepreneurship

Quiz	:	50 marks
Assignment	:	25marks
Project / Case study	:	25 marks
Total	:	100 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM25C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
COURSE – FS25C02					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	M	S	S	S
COURSE – CM25C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
COURSE – CM25C04					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – FS24C05					
CLO1	S	L	M	S	S
CLO2	S	M	M	S	S
CLO3	S	M	M	M	S
CLO4	M	S	L	S	M
COURSE – CM23C06					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

COURSE- CM25C07					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE- CM24C08					
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
COURSE- FS24A01					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE- FS24A02					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M

SEMESTER-I

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM25C01	PRINCIPLES OF ACCOUNTING	THEORY	73	2	-	3

Preamble

- To enable the students to apply the conceptual principles and to develop an expertise in handling accounts of business entities and the consolidation of accounts through appropriate accounting techniques and policies.

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts and conventions in accounting.	**K1**
CLO2	Interpret accounting statement using basic concepts.	**K2**
CLO3	Apply the procedures of recording transactions and preparation of Reports.	**K3**
CLO4	Articulate the accounting concepts to interpret the performance of a Firm.	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S

S-Strong; M-Medium; L-Low

Syllabus

Unit I **14 Hrs**

Basic Accounting Concepts and Conventions -Journal, Ledger Accounts– Subsidiary Books — Trial Balance – Disclosure of Company Accounting Policies (AS 1) - Revenue Recognition (AS 9)– Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit II **15 Hrs**

Classification of Errors - Rectification of Errors – Preparation of Suspense Account. Bank Reconciliation Statement - Need and Preparation. Average due date- Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate (trade bills only).

Unit III **15 Hrs**

Accounting from Incomplete Records – Single Entry System: Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Joint Venture (AS-27).

Unit IV **15 Hrs**

Royalty and Insurance Claims: Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Provisions, Contingent Liabilities, and Contingent Assets (AS 29) - Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only).

Unit V **14 Hrs**

Depreciation (AS 6)- Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method – Annuity Method – Revaluation Method.

Text Book

S. No	Authors	Title	Publishers	Year and Edition
1.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2022, 21st ed.
2.	Reddy TS & A Murthy	Financial Accounting	Margham Publications	Reprint 2021, 7th ed.

Reference Books

S. No	Authors	Title	Publishers	Year and Edition
1.	R L Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand& Sons.	2018, 13th ed.
2.	M C Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S.Chand & sons	2022, 19th ed.

Skill Components

- Review and assess a company's accounting policies and identify compliance with AS 1 (Disclosure of Accounting Policies) and AS 9 (Revenue Recognition).
- Identify and classify accounting errors and implement appropriate methods for their rectification.
- Apply the Single Entry System to business situations and evaluate the limitations of incomplete records.
- Analyze insurance claims with special emphasis on calculating the claim amount under the average clause, and apply it to loss of stock situations.
- Apply various methods of depreciation to different business scenarios and understand the financial impact of each method.

Pedagogy

- PowerPoint Presentations, Group Discussion, Seminar, Quiz Assignment, Experience Discussion

Course Content and Presentation Schedule

Module No.	Topic	CLOs	No. of Hours	Content delivery method	Learning Methods
	UNIT I (14 Hrs)				
1.	Basic Accounting Concepts and Conventions -Journal, Ledger Accounts	CLO1, CLO2, CLO3, CLO4	2	Talk & Chalk	Participatory Learning, Problem Based Learning
2.	Subsidiary Books — Trial Balance –	CLO1, CLO2, CLO3, CLO4	3	Talk & Chalk	Participatory Learning, Problem Based Learning
3.	Disclosure of Company accounting Policies (AS 1) - Revenue Recognition (AS 9)–	CLO1, CLO2, CLO3, CLO4	1	Solving Problems	Participatory Learning
4.	Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts –	CLO1, CLO2, CLO3, CLO4	5	Solving Problems	Participatory Learning, Problem Based Learning
5.	Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	CLO1, CLO2, CLO3, CLO4	3	Solving Problems	Participatory Learning, Experiential Learning
	UNIT II (15 Hrs)				
6.	Classification of Errors - Rectification of Errors – Preparation of Suspense	CLO1, CLO2, CLO3, CLO4	3	Talk &Chalk,	Participatory Learning, Experiential Learning

	Account.			Solving Problems	
7.	Bank Reconciliation Statement - Need and Preparation.	CLO1, CLO2, CLO3, CLO4	3	Solving Problems	Participatory Learning, Problem Based Learning
8.	Average due Date - Bills of Exchange – Definition – Specimens -	CLO1, CLO2, CLO3, CLO4	3	Talk &Chalk	Problem Based Learning
9.	Discounting of bill - Endorsement of a bill -	CLO1, CLO2, CLO3, CLO4	2	Solving Problems	Problem Based Learning, Experiential Learning
10.	Collection – Noting – Renewal – Retirement of Bill under rebate (trade bills only)-	CLO1, CLO2, CLO3, CLO4	4	Solving Problems	Participatory Learning, Problem Based Learning
UNIT III (15 Hrs)					
11.	Accounting from Incomplete Records – Single Entry System: Incomplete Records - Meaning and Features -	CLO1, CLO2, CLO3, CLO4	2	Talk & Chalk	Participatory Learning, Experiential Learning
12.	Limitations - Difference between Incomplete Records and Double Entry System -	CLO1, CLO2, CLO3, CLO4	1	Talk & Chalk	Participatory Learning
13.	Methods of Calculation of Profit -	CLO1, CLO2, CLO3, CLO4	4	Solving Problems	Participatory Learning, Problem based Learning
14.	Statement of Affairs Method	CLO1, CLO2, CLO3, CLO4	2	Solving Problems	Problem based Learning
15.	Preparation of final statements by Conversion method.	CLO1, CLO2, CLO3, CLO4	2	Solving Problems	Problem based Learning, Experiential Learning
16.	Joint Venture(AS-27).	CLO1, CLO2, CLO3, CLO4	4	Solving Problems	Problem based Learning, Experiential Learning
UNIT IV (15 Hrs)					
17.	Royalty and Insurance Claims: Meaning – Minimum Rent –	CLO1, CLO2, CLO3, CLO4	2	Talk & Chalk, Solving Problems	Participatory Learning, Problem based Learning
18.	Short Working – Recoupment of Short Working– Lessor and Lessee	CLO1, CLO2, CLO3, CLO4	5	Solving Problems	Participatory Learning, Problem based Learning
19.	Sublease – Accounting Treatment. Provisions, Contingent Liabilities, and Contingent Assets (AS 29)	CLO1, CLO2, CLO3, CLO4	4	Talk & Chalk, Solving Problems	Problem based Learning, Experiential Learning
20.	Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)	CLO1, CLO2, CLO3, CLO4	4	Solving Problems	Participatory Learning, Problem based Learning
UNIT V (14 Hrs)					
21.	Depreciation (AS 6)- Meaning – Objectives – Accounting Treatments	CLO1, CLO2, CLO3, CLO4	2	Talk & Chalk	Participatory Learning, Experiential Learning
22.	Types – Straight Line Method	CLO1, CLO2, CLO3, CLO4	4	Solving Problems	Participatory Learning, Problem based Learning
23.	Diminishing value method	CLO1, CLO2, CLO3, CLO4	4	Solving Problems	Problem based Learning

24.	Conversion method -Annuity method	CLO1, CLO2, CLO3, CLO4	2	Solving Problems	Problem based Learning
25.	Revaluation Method.	CLO1, CLO2, CLO3, CLO4	2	Solving Problems	Problem based Learning, Experiential Learning

Course Designers

1. Dr. B. Thulasi Priya, Department of Commerce.
2. Mrs. G. Deebikaa, Department of Commerce.

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	20
2	Problem Solving	50
3	Experimental Learning	30

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS25C02	**INDIAN FINANCIAL SYSTEM**	**THEORY**	**73**	**2**	**-**	**3**

Preamble

- To provide students with a comprehensive understanding of the structure, functions and operations of the financial system in India.

Prerequisite

- Knowledge on finance and its uses

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Familiarize students with the structure and components of Indian Financial System	K1
CLO2	Analyze the functions and operations of different financial markets in India	K2
CLO3	Understand the role of financial institutions and intermediaries in financial systems	K3
CLO4	Examine the regulatory framework governing the Indian financial sector	K4

Mapping with Programme Learning Outcomes

CLOS	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	M	S	S	S

S- Strong; M-Medium

Syllabus

UNIT 1 **14 Hrs**

Financial Institution in India: Regulatory framework for the Indian Financial System - Reserve Bank of India –Role of RBI in Financial Stability - **Classification of financial institutions by Reserve Bank of India - Functions of RBI: Central banking functions, Regulatory and supervisory functions and promotional and development functions -** Powers – Provisions relating to non-banking finance companies receiving deposits - Monetary Policy Framework and Instruments of Monetary Control.

UNIT II **15 Hrs**

Financial Markets: Financial instruments and their types - Financial Markets - Classification of financial markets: **Money Market – Characteristics of Money market and Indian money market – Objectives – Importance – Features – Money Market Instruments and general characteristics.** Capital Market – Characteristics – Objectives – Features – Instruments. Distinction between Money market and Capital market.

UNIT III **15 Hrs**

Commercial Banks – Functions of commercial banks – Source and application of funds - Investment policy of commercial bank – factors determining liquidity of banks – Bank rate, lending rates – repo and reserve repo rates. **Asset structure of commercial banks – Non-performing assets – categories - provisions – measures to reduce NPA's credit rating.**

UNIT IV **15 Hrs**

New issues market – Nature and Size – Functions of NIM – Issue mechanism – operations – SEBI a regulatory body – IPO norms – Intermediaries in New Issue Market – **Merchant Bankers – Underwriters – Bankers to an issue – brokers – debenture trustees. Secondary market – importance – functions** – procedure for registration – difference between new issue market and stock market.

UNIT V **14 Hrs**

Government policies and reforms – **Financial sector reforms – Objectives of Financial Sector Reforms – need – importance – financial sector reforms in India – impact of reforms -** Role of Technology and Digitization in Financial Reforms-Financial Inclusion Initiatives and Reforms**.** Demonetization and its impact on financial systems – corporate governance issues in financial sector.

Text Book

S. No	Authors	Title	Publishers	Year and Edition
1.	P N Varshney & D K Mittal	Indian Financial System	Sultan Chand & Sons	2015, 11th Ed.

Book for Reference

S. No	Authors	Title	Publishers	Year and Edition
1.	My Khan	Indian Financial System	Mc Graw Hill	2022, 11th Ed.

Blended Learning Links

Unit No	Topic	ReferenceLink
I	**Classification of financial institutions by Reserve Bank of India**	https://rbi.org.in/upload/Publications/PDFs/58849.pdf
	Functions of RBI	https://www.rbi.org.in/commonperson/english/scripts/Organisation.aspx
	Central banking functions	https://byjus.com/commerce/functions-of-the-central-bank/
	Regulatory and supervisory functions and promotional and development functions	http://www.jnpg.org.in/WebDoc/EContent/Company_Account/Functions%20of%20RBI.pdf
II	**Money Market**	https://youtu.be/KFvbWw9Z8Po?si=yvhrTTjZMa1ielxc
	Characteristics of Money market and Indian money market	https://youtu.be/PwLEApDN8Mg?si=bSAFjOVhx6JljPrQ
	Objectives – Importance	https://testbook.com/banking-awareness/money-market
	Features – Money Market Instruments and general characteristics.	https://www.5paisa.com/finschool/finance-dictionary/money-market/
III	**Asset structure of commercial banks**	https://indiafreenotes.com/asset-structure-of-commercial-banks/
	Non-performing assets – categories – provisions	https://www.5paisa.com/stock-market guide/generic/non-performing-assets
	measures to reduce NPA's credit rating	https://www.linkedin.com/pulse/strategies-reduce-npa-banks-sugandha-prakash

IV	Intermediaries in New Issue Market – **Merchant Bankers – Underwriters – Bankers to an issue – brokers – debenture trustees**	https://commercestudyguide.com/wp-content/uploads/2017/10/INTERMEDIARIES-IN-NEW-ISSUE-MARKET.pdf
	Secondary market – importance – functions	https://www.smallcase.com/learn/what-is-secondary-market/
V	**Objectives of Financial Sector Reforms – need – importance - financial sector reforms in India – impact of reforms**	https://prepp.in/news/e-492-financial-sector-reforms-indian-economy-notes
	Summary Provisions of related Acts	https://youtu.be/lPKC4lS4uyo?si=2MxfF2m8yqc4elQf

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Lecture Plan

Module No	Topic	CLO	No of Hours	Contents Delivery Methods	Learning Methods
			Unit I (14 Hrs)		
1	Financial Institution in India: Regulatory framework for the Indian Financial System	CLO1 CLO3 CLO4	1	Lecture, PPT	Participatory Learning
2	Reserve Bank of India - Role of RBI in Financial Stability	CLO2 CLO3 CLO4	2	Lecture using chalk and talk	Participatory Learning
3	**Classification of financial institutions by Reserve Bank of India**	CLO2 CLO3	1	PPT,Videos,	Experimental Learning
4	**Functions of RBI**	CLO2 CLO3	2	PPT,Videos,	Blended Learning
5	**Central banking functions**	CLO1 CLO2 CLO3	2	PPT,Videos,	Blended Learning
6	**Regulatory and supervisory functions and promotional and development functions**	CLO1 CLO2 CLO3	2	PPT,Videos,	Blended Learning
7	Powers of RBI	CLO2 CLO3	3	Lecture using chalk and talk	Participatory Learning
8	Provisions relating to non-banking finance companies receiving deposits. Monetary Policy Framework and Instruments of Monetary Control.	CLO1 CLO3 CLO4	1	PPT	Experimental Learning
			Unit II (15 Hrs)		
9	Financial Markets- Financial instruments and their types	CLO1 CLO2 CLO3	2	Lecture, Activity Based learning	Participatory Learning
10	Financial Markets - Classification of financial markets	CLO1 CLO2 CLO3	2	Lecture, PPT	Experimental Learning

11	**Money Market**	CLO2 CLO3 CLO4	2	Lecture, PPT,Videos	Blended Learning
12	**Characteristics of Money market and Indian money market**	CLO2 CLO3 CLO4	2	Lecture, PPT,Videos	Blended Learning
13	**Objectives – Importance**	CLO1 CLO2	3	Lecture, PPT,Videos	Blended Learning
14	**Features – Money Market Instruments and general characteristics.**	CLO3 CLO4	2	Lecture, PPT,Videos	Blended Learning
15	Distinction between Money market and Capital market.	CLO2 CLO3	2	Lecture using chalk and talk	Experimental Learning
Unit III (15 Hrs)					
16	Commercial Banks – Functions of commercial banks	CLO1 CLO2 CLO3	1	Lecture, PPT	Participatory Learning
17	Source and application of funds	CLO2 CLO3 CLO4	2	Lecture, PPT, Activity Based learning	Participatory Learning
18	Investment policy of commercial bank	CLO1 CLO2 CLO3	2	Lecture, Assignment, PPT	Problem Based Learning
19	factors determining liquidity of banks – Bank rate, lending rates – repo and reserve repo rates	CLO1 CLO2 CLO3	2	Lecture, PPT	Participatory Learning
20	**Asset structure of commercial banks**	CLO2 CLO3 CLO4	2	Lecture, PPT,Videos	Blended Learning
21	**Non-performing assets – categories - provisions**	CLO1 CLO2 CLO3	3	Lecture, PPT,Videos	Blended Learning
22	**measures to reduce NPA's credit rating**	CLO2 CLO3 CLO3 CLO4	3	Lecture, PPT,Videos	Blended Learning
Unit IV(15 Hrs)					
23	New issues market – Nature and Size	CLO1 CLO2 CLO3	1	Lecture, PPT, Group Discussion, Quiz	Participatory Learning
24	Functions of NIM	CLO2 CLO3 CLO4	2	Interaction and Discussion	Participatory Learning

25	Issue mechanism – operations	CLO1 CLO2 CLO3 CLO4	2	Lecture, PPT,	Participatory Learning
26	SEBI a regulatory body – IPO norms	CLO2 CLO3 CLO4	2	Group discussion	Participatory Learning
27	Intermediaries in New Issue Market – **Merchant Bankers – Underwriters – Bankers to an issue – brokers – debenture trustees**	CLO1 CLO2 CLO3 CLO4	2	Lecture, PPT,Videos	Blended Learning
28	**Secondary market – importance – functions**	CLO1 CLO2 CLO3	2	Lecture, PPT,Videos	Blended Learning
29	procedure for registration	CLO2 CLO3 CLO4	2	Lecture, PPT	Participatory Learning
30	Difference between new issue market and stock market.	CLO2 CLO3	2	Lecture, PPT	Participatory Learning
Unit V(14 Hrs)					
31	Government policies and reforms – Financial sector reforms	CLO1 CLO2 CLO4	3	Lecture, PPT	Participatory Learning
32	**Objectives of Financial Sector Reforms – need – importance - financial sector reforms in India – impact of reforms**	CLO2 CLO3 CLO4	4	Lecture, PPT,Videos	Blended Learning
33	Role of Technology and Digitization in Financial Reforms-Financial Inclusion Initiatives and Reforms**.**	CLO2 CLO3 CLO4	2	Lecture, PPT,Videos	Participatory Learning
34	Demonetization and its impact on financial systems	CLO2 CLO3 CLO4	2	Lecture, PPT	Participatory Learning
35	corporate governance issues in financial sector	CLO1 CLO2 CLO4	3	Lecture, PPT	Participatory Learning

Course Designers

1. Dr.K.Pavithra, Assistant Professor
2. Dr.N.Bhuvaneshwari, Assistant Professor

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Experimental Learning	20
3	Blended Learning	30

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM25C03	BUSINESS MANAGEMENT AND ETHICS	THEORY	73	2	-	3

Preamble

- To provide the students with an understanding of the basic principles of management
- To identify the functional areas of business to pursue careers in management with ethics
- To acquaint with the basic principles of management, ethics, communication techniques and leadership skills

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLOs	CLO Statement	Knowledge Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	**K1**
CLO2	Understand the management functions viz., planning, organizing, staffing, directing, controlling etc.	**K2**
CLO3	Interpret the management process and decision making in management functions	**K3**
CLO4	Analyze the theories and practical applications of management concepts	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S

S- Strong; M-Medium;

Syllabus

Unit I **15 Hrs**

Management: Definition – Nature – Importance - Scope – Functions – Managerial Skills – Levels of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities –Evolution of Management Thoughts - Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration. Principles of Management.

Unit II **15 Hrs**

Planning: Meaning – Nature- Scope and Functions - Elements of Planning- Planning Process - Tools and Techniques of Planning – Types. - Decision Making: Meaning – Characteristics – Types -Steps in Decision Making – Role of MIS for Decision Making. Management by Objectives (MBO) – Management by Exception (MBE). Organization: Definition-Nature and Importance – Scope and Characteristics - Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization.

Unit III **15 Hrs**

Departmentalization: Span of Management– Authority – Responsibility- Staffing: Introduction - Concept of Staffing- Staffing Process. Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

Unit IV **14 Hrs**

Motivation –Meaning – Theories. Leadership: Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader-Theories and Approaches to Leadership. Successful Women Leaders – Challenges faced by women in workforce - Supervision. Directing: Functions. Coordination: Meaning – Techniques.

Unit V **14 Hrs**

Control: Meaning- Importance- Control - Characteristics - Importance – Stages in the Control Process -Requisites of Effective Control and Controlling Techniques. Introduction to Ethics and Indian Knowledge System (IKS) – Ethical Governance in Indian Epics: Ramayana and Mahabharata –Ancient Indian Wisdom for Management. Ethics: Meaning, Importance, Nature and–Structure of ethics management - Ethics in Business – Factors affecting ethical practices in business- Social Responsibility of business Relevance.

Text Books

S. No	Authors	Title	Publishers	Year and Edition
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2022 reprint, 13th ed.

Reference Books

S. No	Authors	Title	Publishers	Year and Edition
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2020 8th ed.
2.	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2019 9th ed.
3.	Robbins,De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2019 16th ed.

Skill Components

- Preparation of different types of organisation charts.
- Construct a standing plan for a new business venture.
- Demonstrate different leadership styles through role play.
- Study the ethical practices followed in the organization.
- Select any one company and prepare SWOT analysis.
- Prepare a report of CSR activities followed in an organisation.

Pedagogy

- PowerPoint Presentations, Group Discussion, Seminar, Quiz Assignment, Experience Discussion, Brainstorming, Activity, Case Study

Course Content and Presentation Schedule

Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
		UNIT I (15 Hrs)			
1	**Management**: Definition – Nature – Importance - Scope – Functions –	CLO1, CLO2, CLO3, CLO4	2	PPT	Participatory Learning
2	Managerial Skills – Levels of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning

3	Evolution of Management Thoughts - Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo	CLO1, CLO2, CLO3, CLO4	5	PPT, Videos	Experiential Learning
4	Management as a Science, Art, Profession- Management and Administration. Principles of Management	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
UNIT II (15 Hrs)					
5	Planning: Meaning – Nature- Scope and Functions - Elements of Planning-	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
6	Planning Process - Tools and Techniques of Planning – Types.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
7	Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Role of MIS for Decision Making.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
8	Management by Objectives (MBO) – Management by Exception (MBE).	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
9	Organization: Definition- Nature and Importance – Scope and Characteristics - Process of Organization-	CLO1, CLO2, CLO3, CLO4	3	PPT	Participatory Learning
10	Organization Structure- Organization Chart- Organization Manuals- Types of Organization.	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
UNIT III (15 Hrs)					
11.	Departmentalization: Span of Management – Authority – Responsibility	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
12.	Staffing: Introduction - Concept of Staffing- Staffing Process.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
13.	Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
14.	Promotion –Management Games – Performance Appraisal - Meaning and Methods	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
15	360- degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	CLO1, CLO2, CLO3, CLO4	3	PPT	Participatory Learning
UNIT IV (14 Hrs)					

16.	Motivation –Meaning – Theories.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
17.	Leadership: Meaning- Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader- Theories and Approaches to Leadership	CLO1, CLO2, CLO3, CLO4	5	PPT, Videos	Participatory Learning
18.	Successful Women Leaders – Challenges faced by women in workforce - Supervision.	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
19.	Directing: Functions. Coordination: Meaning – Techniques.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
Unit V (14 Hrs)					
20	Control- Meaning- Nature - Importance	CLO1, CLO2, CLO3, CLO4	2	PPT	Experiential Learning,
21.	Stages in the Control Process - Requisites of Effective Control and Controlling Techniques.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning,
22	Introduction to Ethics and Indian Knowledge System (IKS) - Ethical governance in Indian epics: Ramayana and Mahabharata - Ancient Indian Wisdom for Management	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
23.	Ethics: Meaning, Importance, Nature and Structure of ethics management - Ethics in Business – Factors affecting ethical business practices.	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Experiential Learning

Course Designers

1. Dr. L. Nithya, Department of Commerce
2. Ms. K. Pavithra, Department of Commerce

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	60
2	Experimental Learning	40

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
NME23ES	INTRODUCTION TO ENTREPRENEURSHIP	THEORY	30	-	-	2

Objectives

- To introduce the fundamentals of entrepreneurship and the process of starting small industries.
- To understand the role of institutions, incentives, and subsidies in entrepreneurship development.
- To explore innovation, funding options, and intellectual property rights in business.
- To develop skills in project identification, formulation, appraisal, and report presentation.

Unit I **6 Hrs**

Introduction: Entrepreneurship-Introduction-Factors-Barriers-Entrepreneurial Traits and Types-Steps for starting a Small Industry- MSMEs – Social entrepreneurship.

Unit II **6 Hrs**

Entrepreneurship Development Programmes-Institutional Framework (IFCI, ICICI, IDBI, IRBI, EXIM Bank, NSIC, SIDBI, SFC, SIPCOT AND TIIC) - Role of Incentives and Subsidies

Unit III **6 Hrs**

Innovation - Types –Role- Creative Problem Solving -Incubators - Angel Investors - Venture Capital.

Unit IV **6 Hrs**

Intellectual Property – Meaning - Copy Right Registration - Patents – Trademark - Design and Procedure for registration.

Unit V **6 Hrs**

Project Preparation - Project identification and Classification - Project Formulation- Project Appraisal- Project Report Presentation.

Text Books

S.No	Author(s)	Title of the Book	Publisher	Year and Edition
1.	Gupta. C.B and Srinivasan.N. P	Entrepreneurial Development	Sultan Chand and Sons	2020
2	Sauhari Vinnie and Bhushan Sudhashu	Innovation Management	Oxford	2014

Reference Books

S.No	Author(s)	Title of the Book	Publisher	Year and Edition
1	Kolb BonitaM	Entrepreneurship for the creative and cultural industries	Routedge	2015
2	P.T.Vijayashree & M.Alagammai	Entrepreneurship and Small Business Management	Margham	2020

Semester -II

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM25C04	**FINANCIAL ACCOUNTING**	**THEORY**	**73**	**2**	**-**	**3**

Preamble

- To enable the students to apply the conceptual principles in financial Accounting and to develop an expertise in handling the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, Branch and Departmental accounting.

Prerequisite

- Basic Knowledge in accountancy

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of Partnership Firms, the accounting treatment of Partnership Firms	K1
CLO2	Describe the procedures related to partnership firms, calculation of Insolvency Accounts	K2
CLO3	Apply appropriate accounting treatments in partnership accounts, hire purchases Installment system , Branch and Departmental accounts	K3
CLO4	Evaluate the financial impact of hire purchases Installment system , Branch and Departmental accounts	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S-Strong; M-Medium

FINANCIAL ACCOUNTING - CM25C04 -73 HOURS

Unit I **15 Hrs**

Partnership Accounts: Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits –Admission of a partner - Treatment of Goodwill - Calculation of Hidden Goodwill.

Unit II **14 Hrs**

Retirement of a Partner: Retirement Cum Admission – Death of a partner-Joint Life Policy– Accounting Treatment

Unit III **15 Hrs**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

Unit IV **15 Hrs**

Hire Purchase and Installment System -Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account- Installment System - Calculation of Profit

Unit V **14 Hrs**

Branch and Departmental Accounts :Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

Text Book

S.No	Authors	Title	Publishers	Year and Edition
1.	Reddy TS& A Murthy	Financial Accounting	Margham Publications	2023 & 6th Edn.

Reference Book

S.No	Authors	Title	Publishers	Year and Edition
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2020 & 13 Edn.
2.	Jain S.P &Narang K.L	Principles of Accountancy	Kalyani Publishers	2021 &13th Edn.
3.	MC Shukla,T.S.Grewal & S.C. Gupta	Advanced Accountancy	S. Chand &sons	2021 &14 Edn.

Skill Components

- Working on practical aspects of admission and retirement with partners' capital.
- Preparation of partnership deed with important terms and conditions.
- Preparation of deficiency statement for a real time partnership firm.
- Calculation of hire purchase accounts on real time basis.
- Preparation of branch and departmental accounts.

Pedagogy

- Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Course Content and Presentation Schedule

Module No	Topic	CLOs	No. of Hours	Content delivery Methods	Learning Methods
		UNIT I (15 Hours)			
1.	**Partnership Accounts:** Division of Profits - Fixed & Fluctuating Capital – Past adjustments	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
2.	Guarantee of Profits - Admission of a partner	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
3.	Treatment of Goodwill - Calculation of Hidden Goodwill.	CLO1, CLO2	5	Chalk and Talk, PPT	Participatory Learning
		UNIT II (14 Hours)			
4.	Retirement of a Partner: Retirement Cum Admission	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
5.	Death of a Partner	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
6.	Joint Life Policy – Accounting Treatment	CLO1, CLO2 CLO3,	4	Chalk and Talk, PPT	Participatory Learning, Experiential Learning

		CLO4			
UNIT III (15 Hours)					
7.	Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
8.	Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
9.	All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment.	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
10.	Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	CLO1, CLO2 CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
UNIT IV (15 Hours)					
11.	Hire Purchase and Installment System -Hire Purchase System – Accounting Treatment –Calculation of Interest	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
12.	Default and Repossession - Hire Purchase Trading Account	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
13.	Installment System - Calculation of Profit	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
UNIT V (14 Hours)					
14.	Branch and Departmental Accounts :Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning
15.	Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Problem Based Learning
16.	Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning

Course Designers

1. Dr. G.Indrani
2. Dr.L.Nithya

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	**30**
2	Experiential Learning	**30**
3	Problem Solving	**40**

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24C05	FINANCIAL SERVICES AND FINTECH	THEORY	73	2	-	3

Preamble

- To know the concepts of Financial Services.
- To understand the various kinds of Financial Services.

Prerequisite

- Basic knowledge on financial instruments

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO'S	CLO Statement	Knowledge Level
CLO1	Recall the basics of various financial services sector concepts and Financing methodologies.	K1
CLO2	Understand the classification of the various banking services and the technical evolution in financial sector.	K2
CLO3	Apply the process of banking, merchandising and leasing services in the digital platforms.	K3
CLO4	Analyse the concepts of financial services and identify the opportunities in investment and evolution of banking sectors application of digitalisation.	K4

Mapping with Programme Learning Outcome

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	M	S	S
CLO2	S	M	M	S	S
CLO3	S	M	M	M	S
CLO4	M	S	L	S	M

S-Strong; M-Medium; L-Low

FINANCIAL SERVICES AND FINTECH - FS24C05 – 73 HOURS

UNIT I **14 Hrs**

Introduction to Financial Services – concept – objectives – characteristics – classification of financial services-Scope-Causes– constituents - growth of Financial Services in India – new financial products and services, Innovative Financial Instruments- Fintech Unicom and Business Model- Financial Service sector in India – The Regulatory frame work.

UNIT II **15 Hrs**

Merchant Banking - meaning - definition - scope- functions - qualities for merchant bankers Legal and Regulatory Framework - SEBI guidelines - Progress of merchant banking in India. Securitization- features -need-process of securitization in India. Factoring: Meaning-Functions- benefits-types of factoring- Advantages and Disadvantages of factoring. Discounting - Difference between factoring and discounting. Relation with Stock exchange and OCTCEI.

UNIT III **15 Hrs**

Lease Financing - characteristics, types of lease, financial lease vs. operating lease- leasing process - services of the lessor - advantages and limitation of lease financing.

Venture capital-features-scope – importance-guidelines - stages of venture capital financing- methods of venture capital financing. Credit Rating – Functions- origin – credit rating in India – benefits - credit rating Agencies in India: CRISIL - ICRA – CARE.

UNIT IV **15 Hrs**

Introduction to Fin Tech-Recent Developments-Major areas in FinTech, Future prospects and potential issues with Fin Tech – Fin Tech Evolution in Banks: Digital payments-payment gateways, Digitization of Financial Services- Fintech & Funds- Bill payment services, money transfer services - Crowd Funding-Use of Crowd funding. - Big Data Analytics -Artificial Intelligence: New challenges of AI and Machine Learning applications in the BFSI sector. Disruption of the investment banking business: Machine Learning in Fin Tech - LASSO, Decision-Tree Analysis - Automated Investment Services (Robot advisory services).

UNIT V **14 Hrs**

Recent trends in Indian currency: Digital Currencies - Fundamentals of digital currencies-Brief History of Financial Innovation Crypto currency Technologies and Block Chain-Applications to Block Chain - Bit coin and its significance -Ethereum, Other Alt coins, Wallets, Exchange Markets, Payments-Security and regulatory issues in Fintech.

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	E.Gordon, K.Natarajan	Financial Markets and Services	Himalaya publishing House	2018 & 11th Edn.

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jelena Mandir	Fintech law and Regulation	Edward Elgar Publishing ltd,	2019 & 3rd Edn.
2.	Narayanan, Joseph neau, Edward Felten, rew Miller, Steven feder,	Bit coin and Crypto currency Technologies: A Comprehensive Introduction	Princeton University Press	2016 & 1st Edn.
3.	Henning Diedrich	Ethereum: Block chains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations	Create Space Independent Publishing Platform	2018 & 1st Edn.
4.	Dr.Joseph Anbarasu, Boominathan.V.K,Manoharan.P and Gnanaraj.G	Financial Services	Sultan Chand &Sons	2011 & 3rd Edn.
5.	Gurusamy	Financial Markets and Services	Sultan Chand& Sons	2016 & 4th Edn.

Reference Links

Unit No	Reference Links
I	https://vskub.ac.in/wpcontnt/uploads/2020/04/FINANCIAL- SERVICES-6th-Sem.pdf
	https://www.scribd.com/doc/6153285/New-Financial- Products-and-Services
II	https://www.slideshare.net/RahulMailcontractor/merchant- banking-72725419 https://www.scribd.com/presentation/552409123/Merchant-Banking-Qualities-and-Services
	https://youtu.be/UN1Y0RVNs8k?si=QWJTswMqEdfyJ8du
III	https://khatabook.com/blog/types-of-lease/ https://www.slideshare.net/hgupta011/leasing-16070302
	https://www.slideshare.net/shubhamshete13/venture-capital- 227536012
IV	https://www.slideshare.net/Procorre/introduction-to-fintech https://www.squadstack.com/blog/top-5-fintech-trends-and-predictions
	http://cashlessindia.gov.in/digital_payment_methods.html
V	https://www.slideshare.net/AayushiTaparia/digital-currency-111087854
	https://www.slideshare.net/101blockchains/what-is-bitcoin-and-how-does-it-work-250297063

Skill Components

- Assignment on how application of AI in improvise various fintech Industries.
- Analysis on funding platforms like - Crowd Funding, P2P lending and so on.
- Analysing the transformation of banking system in digital channels -Online platforms
- Assignment on how Robots help, serve and Protect Banks – case study of International Banks.
- Analysis on Trading of Crypto currencies.
- Analyzing the Stock price movements of Crypto currencies in a intraday live trading.
- Mock trading on Crypto currencies like Bit coins, Ethereum, Altcoins and soon.

Pedagogy

- Power Point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study.

Course Content and Presentation Schedule

UNIT I (14 Hrs)					
Module No	**Topic**	**CLO**	**No of Hours**	**Content Delivery Methods**	**Learning Methods**
1	Introduction to Financial Services – concept	CLO1,CLO3, CLO4	2	Chalk and Talk, PPT,	Participatory Learning
2	objectives – characteristics – classification of financial services	CLO1,CLO2, CLO4	2	Flipped Class, PPT	Experiential Learning,
3	Scope-Causes– constituents - growth of Financial Services in India –	CLO1,CL02, CLO3,CLO4	3	Chalk and Talk,PPT	Problem based Learning
4	New financial products and services	CLO2,CLO4	2	Flipped Class,PPT	Experiential Learning,
5	Innovative Financial Instruments-	CLO1,CLO2, CLO3	1	Chalk and Talk,Videos	Participatory Learning

6	Fintech Unicom and Business Model- Financial Service sector in India –	CLO1,CLO2, CLO4	3	Chalk and Talk, PPT, Videos	Participatory Learning
7	The Regulatory frame work	CLO3,CLO4	1	Flipped Class, PPT	Participatory Learning
UNIT II (15 Hrs)					
8	Merchant Banking - meaning - definition - scope-	CLO1,CLO2, CLO3	2	Chalk and Talk, PPT, Videos	Participatory Learning
9	functions - qualities for merchant bankers Legal and Regulatory Framework -	CLO2,CLO3, CLO4	2	Chalk and Talk, PPT, Videos	Problem based Learning
10	SEBI guidelines - Progress of merchant banking in India.	CLO1, CLO2, CLO3, CLO4	2	PPT, Videos	Experiential Learning
11	Securitization- features-	CLO1, CLO2, CLO3, CLO4	2	Videos, Link, PPT	Experiential Learning,
12	Need - process of securitization in India. Factoring: Meaning-Functions	CLO2,CLO3, CLO4	2	Chalk and Talk, PPT, Videos	Problem Solving Learning
13	Benefits - types of factoring- Advantages and Disadvantages of factoring. Discounting -	CLO1,CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
14	Difference between factoring and discounting. Relation with Stock exchange and OCTCEI	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk, PPT, Videos	Participatory Learning
UNIT III (15 Hrs)					
15	Lease Financing - characteristics,	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT, Videos	Participatory Learning
16	types of lease, financial lease vs. operating lease-	CLO1,CLO2, CLO3	2	Chalk and Talk, PPT	Problem Solving Learning
17	Leasing process - services of the lessor - advantages and limitation of lease financing.	CLO1,CLO2, CLO3, CLO4	3	PPT, Videos	Experiential Learning,
18	Venture capital-features-scope – importance	CLO1, CLO2, CLO4	2	PPT, Videos	Experiential Learning,
19	Guidelines - stages of venture capital financing- methods of venture capital financing.	CLO1,CLO3, CLO4	2	Chalk and Talk, PPT, Videos	Problem based Learning
20	Credit Rating – Functions- origin – credit rating in India – benefits -	CLO2,CLO3, CLO4	2	Chalk and Talk, PPT, Videos	Problem based Learning
21	Credit rating Agencies in India: CRISIL - ICRA – CARE.	CLO1,CLO3, CLO4	2	Chalk and Talk, PPT,	Participatory Learning
UNIT IV (15 Hrs)					
22	Introduction to Fin Tech-Recent Developments-Major areas in FinTech,	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT, Videos	Participatory Learning
23	Future prospects and potential issues with Fin Tech –	CLO1,CLO2, CLO3, CLO4	1	Chalk and Talk, PPT,	Experiential Learning

24	Fin Tech Evolution in Banks: Digital payments- payment gateways,	CLO2,CLO3, CLO4	2	PPT, Videos	Participatory Learning
25	Digitization of Financial Services- Fintech & Funds- Bill payment services, money transfer services -	CLO1,CLO2, CLO3,	2	Chalk and Talk, PPT,	Participatory Learning
26	Crowd Funding-Use of Crowd funding. - Big Data Analytics - Artificial Intelligence:	CLO1,CLO2, CLO3, CLO4	2	Chalk and Talk, PPT,	Participatory Learning
27	New challenges of AI and Machine Learning applications in the BFSI sector. Disruption of the investment banking business:	CLO1,CLO3, CLO4	3	Chalk and Talk, PPT,	Participatory Learning
28	Machine Learning in Fin Tech - LASSO, Decision-Tree Analysis - Automated Investment Services (Robot advisory services).	CLO2,CLO3, CLO4	3	Chalk and Talk, PPT,	Experiential Learning
	UNIT V (14 Hrs)				
29	Recent trends in Indian currency:	CLO1,CLO2, CLO4	1	Chalk and Talk, PPT	Participatory Learning
30	Digital Currencies	CLO2,CLO3, CLO4	1	PPT, Videos	Problem based Learning
31	Fundamentals of digital currencies- Brief History of Financial Innovation	CLO1,CLO2, CLO3, CLO4	3	Chalk and Talk, PPT, Videos	Participatory Learning
32	Crypto currency Technologies and Block Chain-Applications to Block Chain -	CLO1, CLO2, CLO4	3	Chalk and Talk, PPT	Participatory Learning
33	Bit coin and its significance	CLO1,CLO2	2	Videos&PPT,	Experiential Learning
34	-Ethereum, Other Alt coins, Wallets, Exchange Markets, Payments - Security and regulatory issues in Fintech.	CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning

Course Designers

1. Dr.K.Pavithra
2. Dr.M.Shobana

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	70
2	Problem Based Learning	
3	Experimental Learning	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C06	BUSINESS LAW	THEORY	73	2	-	3

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts and to provide an insight into the sale of Goods Act. To familiarize with various types of Insurance and claim.

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	State the fundamental rules of commercial law applicable to all the business context	K1
CLO2	Understand the different elements of business and legal terminology of procedures in this current business scenario	K2
CLO3	Examine the rules regarding the administration of agreements relating to the business activities	K3
CLO4	Apply the various principles of contracts and interpret the legal issues	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

S- Strong; M-Medium

BUSINESS LAW - CM23C06 – 73 HOURS

Unit I **14 Hrs**

Indian Contract Act 1872 – Meaning of Contract – Definition – Obligation & Agreement – Nature of Contract & Classification – Components of Valid Contract - Offer & Acceptance-Consideration –Capacity to Contract. AI in Contract Law

Unit II **14 Hrs**

Free Consent – Unlawful Agreements – Quasi Contracts - Different Modes of Discharge of Contract – Remedies of Breach – Principles for awarding Damages.

Unit III **15 Hrs**

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety. Bailment & Pledge – Rights & Duties of Bailor & Bailee – Rights and Liabilities of Finder of Lost Goods.

Unit IV **15 Hrs**

Sale of Goods Act 1930 – Sale & Agreements to Sell – Rules Regarding Passing of Property in Goods – Conditions & Warranties – Actual & Implied -Principle of “Caveat Emptor” and its Limitations – Rights of Unpaid Vendor. Law of Agency – Kinds of Agency – Rights & Liabilities of Principal and

Agent.

Unit V **15 Hrs**

Consumer Protection Act 1986 **-** Introduction to Intellectual Property Right Act- - Copyright, Patent and Trademark - Competition Act 2002. *Contract of Insurance - Nature and Fundamental Principles of Insurance – Life Insurance – Fire insurance – Marine Insurance - Policy claims - IRDA and its functions.

Text Book:

S.No	Authors	Title	Publishers	Year and Edition
1.	Kapoor N.D	Business Law	Sultan Chand & sons	2023 & 4th Edn.

Books for Reference:

S.No	Authors	Title	Publishers	Year and Edition
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	2015 & 3rd Edn.
2	P C Tulsian and Bharat Tulsian	Business Law	Tata McGraw- Hill	2017 & 3rd Edn.

Skill Component

- Preparation of different types of Contract and to develop the working knowledge on execution of the same.
- Apply the regulatory framework on various laws pertaining to business and sale of goods in real case analysis.
- Framing a sample legal deed of understanding between bailor and bailee.
- Analyse the significant aspects in IRDA and calculate the claim of the insured.

Pedagogy

- Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Course Content & Presentation Schedule

Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
			UNIT I (14 Hours)		
1	**Indian Contract Act 1872** – Meaning of Contract – Definition- Obligation & Agreement	CLO1, CLO2, CLO3, CLO4	4	PPT	Participatory Learning
2	Nature of Contract & Classification- Components of Valid Contract	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
3	Offer & Acceptance- Consideration-	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
4	Capacity to Contract. AI in Contract Law.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Experiential Learning

UNIT II (14 Hours)					
5	**Free Consent** – Unlawful Agreements	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
6	Quasi Contracts	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
7	Different Modes of Discharge of Contract	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
8	Remedies of Breach	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
9	Principles for awarding Damages	CLO1, CLO2, CLO3, CLO4	3	PPT	Participatory Learning
UNIT III (15 Hours)					
10	Contract of Indemnity & Guarantee	CLO1, CLO2, CLO3, CLO4	1	Chalk and Talk, PPT	Participatory Learning
11	Essential elements of Indemnity and Guarantee	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
12	Rights of Surety – Discharge of Surety	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
13	Bailment & Pledge	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
14	Rights & Duties of Bailor & Bailee	CLO1, CLO2, CLO3, CLO4	2	PPT	Participatory Learning
15	Rights and Liabilities of Finder of Lost Goods.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
UNIT IV (15 Hours)					
16	Sale of Goods Act 1930 – Sale & Agreements to Sell	CLO1, CLO2, CLO3, CLO4	1	Chalk and Talk, PPT	Participatory Learning

17	Rules Regarding Passing of Property in Goods- Conditions & Warranties	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
18	Actual & Implied -Principle of “Caveat Emptor” and its Limitations	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
19	Rights of Unpaid Vendor.	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
20	Law of Agency – Kinds of Agency	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
21	Rights & Liabilities of Principal and Agent.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
UNIT V (15 Hours)					
22	Consumer Protection Act 1986 - Introduction to Intellectual Property Right Act	CLO1, CLO2, CLO3, CLO4	2	PPT	Experiential Learning
23	Copyright, Patent and Trademark-Competition Act 2002. Contract of Insurance	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
24	Nature and Fundamental Principles of Insurance	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
25	Life Insurance – Fire insurance – Marine Insurance	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning, Experiential Learning, Problem based Learning
26	Policy claims - IRDA and its functions.	CLO1, CLO2, CLO3, CLO4	3	PPT	Experiential Learning, Problem based Learning

Course Designers

1. Dr. B.Thulasi Priya
2. Ms.G.Deebikaa

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	**60**
2	Experiential Learning	**30**
3	Problem Solving	**10**

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
NM25UHR	UNIVERSAL HUMAN VALUES AND HUMAN RIGHTS	THEORY	30	-	-	2

This course is designed to inculcate a deep understanding of Universal Human Values, Rights and Ethics in a holistic means, while also addressing essential aspects that support resilience during challenges and contribute to overall personality development.

Objectives

This course focuses on exploring the meaning, purpose, and significance of Universal Human Values and Ethics. It aims to guide learners in consciously adopting and practicing these principles to foster personal growth, become compassionate and ethical individuals, and expose their full potential.

Unit I : Introduction to value Education

Education system in India, value erosion at various levels-personal, family, society, national and international, Values-concept and need, Types of values- personal, family, society and Universal**,** importance of value education, Incorporating Universal Human Values in Higher Education**:** Universal values-love, truth, non-violence, peace and righteousness.

Unit II: Promoting Universal Human Values

Harmony in the Human Being: Understanding the Human Being as Co-existence of Self ('I') and Body, Discriminating between the Needs of the Self and the Body, The Body as an Instrument of 'I', Understand Harmony in the Self ('I'), Harmony of the Self ('I') with the Body.

Harmony in the Family and Society: Harmony in the Family - the Basic Unit of Human Interaction, Values in Human-to-Human Relationships, 'Trust' – the Foundational Value in Relationships, 'Respect' – as the Right Evaluation, Understand Harmony in the Society.

Harmony in the Nature (Existence): Understand Harmony in the Nature, Interconnectedness, Self-regulation and Mutual fulfilment among the Four Orders of Nature, realizing 'Existence is Co-existence' at All Levels, The Holistic Perception of Harmony in Existence.

Unit III: Holistic Well-Being

Influence of universal human values on holistic wellbeing – Definition of well-being (state of being comfortable, healthy, happy and equanimity) - Types of Wellbeing: Hedonic (Subjective) and Eudaimonic (Psychological) - 8 Pillars of Holistic Wellness- (Physical, Emotional, Social, Spiritual, Intellectual, Occupational, Financial, Environment) – Resilience: Meaning and definition of Resilience - Learning from setbacks, well-being and resilience.

Unit IV: Professional Ethics

Professional Ethics: Introduction, Importance, Understanding Ethical Principles in various

Disciplines (Arts & Science stream), Ethical decision-making frameworks, Core values: integrity, objectivity, professional competence, confidentiality, and professional behaviour; Ethics in the Digital Age: Ethical challenges in the use of technology and data, Privacy, confidentiality, and information security, Ethical considerations in social media and online professional conduct.

Unit V: Indian Constitutional Values

Human **Rights**: Meaning, characteristics of Human Rights, Human Rights and UNO, UDHR- Universal Declaration of Human Rights, Indian Constitution- Preamble, Fundamental Rights, fundamental duties; Right to Information Act (RTI), National Human Rights Commission (NHRC), State Human Rights Commission, Tamil Nadu; Role of Higher Educational Institutions in promoting Constitutional Values among students.

SEMESTER III

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM25C07	CORPORATE ACCOUNTING I	THEORY	88	2	-	4

Preamble

- To Construct the financial statements of company within the frame work of Companies Act 2013
- To Construct the restructuring of capital structure in the financial statement of Joint stock company
- To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception till their liquidation.

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLOs	CLO Statements	Knowledge Level
CLO1	Define the fundamental concepts of corporate accounting	K1
CLO2	Understand the corporate accounting principles involved in the preparation of financial statements, Demonstrate the accounting procedures and their essentials for Business operation	K2
CLO3	Apply the accounting concepts of company accounts as per the revised Schedule	K3
CLO4	Analyse the procedures and the essentials for different business operation for different business entity	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S

S- Strong; M-Medium

Syllabus

Unit I **18 Hrs**

Issue of Shares - Premium - Discount – Forfeiture - Reissue – Pro-rata Allotment – Issue of Rights and Bonus Shares -Circumstances for issue of bonus shares -SEBI guidelines for issue of bonus shares - Surrender of Shares - ***Buy-Back of shares*** (accounting entries only) - ***Equity shares with differential rights, Employee stock option*** (Theory only). Underwriting of Shares and Debentures – Underwriting Commission – Types of Underwriting.

Unit II **17 Hrs**

Issue & Redemption of Preference Shares & Debentures - Redemption of Preference shares – Provisions of Companies Act – Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium & Discount. Debentures: Issue and Redemption – Meaning – Methods – Purchase in the open market includes Ex interest and Cum Interest - Sinking Fund Investment Method. ***Profits Prior to Incorporation** – **Meaning*** – Calculation of Profit with the help of Time – Sales – Weighted Ratios

Unit III **18 Hrs**

Final Accounts – Introduction - Final Accounts – Form and Contents of Financial Statements as per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. ESG Accounting (Environmental, Social and Governance Accounting) – Meaning and importance in corporate financial reporting.

Unit IV **17 Hrs**

Valuation of Goodwill & Shares - Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of shares – Net Assets Method – Yield and Fair Value Methods.

Unit V **18 Hrs**

Holding Company Accounts - Accounts of Holding Companies - ***Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company*** - Calculation of Capital Profit, Revenue Profit, Cost of Control, Minority Interest - Treatment of unrealised profit on stock and assets- Mutual obligation in bill - Revaluation of assets and liabilities - Issue of bonus shares by subsidiary company (Excluding Inter Company Holdings).

Distribution of Marks: Theory 20% Problem 80%

Text Book

S.No	Author Name	Title	Publishers	Year and Edition
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	Reprint 2025, 6th Edn.

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1.	S.P. Jain & K. L. Narang	Corporate Accounting	Kalyani Publishers	2025, 24th Edn.
2.	Gupta. R L and Radhasamy. M	Corporate Accounting Vol- II	Sultan Chand & Sons	Latest edition 2025, 1st Edition (Revised)
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol –II	S Chand Publisher	2016, 23rd Edn.

Skill Component

- Estimate the market value of rights / bonus issue of a company's share listed in stock market.
- Study a Firm's financial position and present a report.
- Analyse the accounting procedures of financial statement from the annual report.

Pedagogy

Power point presentations, Chalk and Talk, Group Discussion, Seminar, Quiz, Assignment,

Course Content and Presentation Schedule

Module No	Topic	CLO Level	No. of. Hours	Content Delivery Methods	Learning Methods
UNIT – I (18 Hours)					
1	Issue of Shares -Premium	CLO1, CLO2, CLO4	2	Chalk and talk	Participatory Learning
2	Issue of Shares - Discount – Forfeiture - Reissue – Pro-rata Allotment	CLO2, CLO3	2	Chalk and talk	Problem based Learning
3	Issue of Rights and Bonus Shares (Online Learning)	CLO3	2	Chalk and talk,PPT	Problem based Learning
4	Circumstances for issue of bonus shares (Online Learning)	CLO3 CLO4	1	Chalk and talk,PPT	Participatory Learning
5	SEBI guidelines for issue of bonus shares - Surrender of Shares	CLO3, CLO4	3	Chalk and talk,PPT	Participatory Learning
6	Buy-Back of shares -Equity shares with differential rights	CLO3, CLO4	2	Chalk and talk,PPT	Participatory Learning
7	Employee stock option	CLO2, CLO3	2	Chalk and talk,PPT	Participatory Learning
8	Underwriting of Shares and Debentures	CLO2, CLO3	1	Chalk and talk,PPT	Participatory Learning
9	Underwriting Commission Types of Underwriting -problems	CLO1, CLO2	2	Chalk and talk,PPT	Problem based Learning
10	Types of Underwriting -problems	CLO1, CLO2	1	Chalk and talk, Group Discussion	Problem based Learning
UNIT – II (17 Hours)					
11	Issue & Redemption of Preference Shares & Debentures - Redemption of Preference shares	CLO1, CLO2	2	Chalk and talk,PPT	Participatory Learning
12	Provisions of Companies Act – Capital Redemption Reserve	CLO3, CLO4	3	Chalk and talk,PPT, Seminar	Problem based Learning
13	Minimum Fresh Isssue – Redemption at Par, Premium & Discount	CLO3, CLO4	2	Chalk and talk,PPT	Problem based Learning

14	Debentures: Issue and Redemption – Meaning – Methods	CLO2, CLO3	2	Chalk and talk,PPT	Participatory Learning
15	Purchase in the open market includes Ex interest and Cum Interest	CLO2, CLO3	2	Chalk and talk,PPT	Experiential Learning
16	Sinking Fund Investment Method	CLO2, CLO3	2	Chalk and talk,PPT	Problem based Learning
17	Profits Prior to Incorporation – Meaning (theory & problems)	CLO2, CLO4	2	Chalk and talk,PPT	Participatory Learning
18	Calculation of Profit with the help of Time – Sales – Weighted Ratios (In Class Discussion & Interaction)	CLO3, CLO4	2	Chalk and talk,PPT	Participatory Learning
UNIT – III (18 Hours)					
19	Final Accounts – Introduction - Final Accounts	CLO3, CLO4	2	Chalk and talk,PPT	Experiential Learning
20	Form and Contents of Financial Statements as per Schedule III of Companies Act 2013	CLO2, CLO3, CLO4	2	Chalk and talk,PPT	Participatory Learning
21	Part I Form of Balance Sheet	CLO2 , CLO3	4	Chalk and talk,PPT	Problem based Learning
22	Part II Form of Statement of Profit and Loss	CLO3, CLO4	2	Chalk and talk,PPT, Seminar	Problem based Learning
23	Ascertaining Profit for Managerial Remuneration (Online Learning)	CLO2, CLO3	2	Chalk and talk,PPT,	Problem based Learning
24	Managerial remuneration - Format & Problems	CLO2, CLO3, CLO4	4	Chalk and talk,PPT	Problem based Learning
25	ESG Accounting (Environmental, Social and Governance Accounting) – Meaning and importance in corporate financial reporting.	CLO2, CLO3, CLO4	2	Chalk and talk,PPT	Problem based Learning
UNIT – IV (17 Hours)					
26	Valuation of Goodwill & Shares - Valuation of Goodwill – Meaning – Need for Valuation of Goodwill	CLO2, CLO3	4	Chalk and talk,PPT	Experiential Learning
27	Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method.	CLO3, CLO4	5	Chalk and talk,PPT	Problem based Learning

28	Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of shares -Net Assets Method	CLO3, CLO4	6	Chalk and talk,PPT, Quiz	Problem based Learning
29	Yield and Fair Value Methods.	CLO2 CLO3	2	Chalk and talk,PPT	Problem based Learning
Unit V - (18 Hours)					
30	Accounts of Holding Companies - Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company (Online Learning)	CLO1, CLO2, CLO3	3	Chalk and talk,PPT	Participatory Learning
31	Holding company –calculation of capital profit, cost of control problems (Online Learning)	CLO1, CLO2, CLO3	3	Chalk and talk,PPT	Problem based Learning
32	Calculation of Capital Profit, Revenue Profit, Cost of Control, Minority Interest (In Class Discussion & Interaction)	CLO1, CLO2, CLO3	3	Chalk and talk,PPT	Problem based Learning
33	Treatment of unrealised profit on stock and assets- Mutual obligation in bill - Revaluation of assets and liabilities (In Class Discussion & Interaction)	CLO2, CLO3	4	Chalk and talk,PPT	Participatory Learning
34	Issue of bonus shares by Subsidiary company (Excluding Inter Company Holdings). (In Class Discussion & Interaction)	CLO3	5	Chalk and talk,PPT	Participatory Learning

Course Designers

1. Dr. C. Gomathy
2. Dr. G. Indrani

S.No	Learning Methods	Percentage
1	Participatory Learning	30
2	Problem based Learning	50
3	Experiential Learning	20

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM24C08	COMPANY LAW	THEORY	88	2	-	4

Preamble

- To familiarize the fundamental concepts of Companies Act 2013.
- To provide an insight into the different types of Companies and their provisions.
- To familiarize with various documents involved in a Joint Stock Company.

Prerequisite

- Basic Knowledge on Joint Stock Companies.

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLOs	CLO Statements	Knowledge Level
CLO1	Examine the basics in Joint Stock company and its documentation procedures for incorporation.	K1
CLO2	Understand the legal provisions and the overall framework on the administration of the companies.	K2
CLO3	Interpret the corporate legal framework relating to business operations in compliance with Companies Act 2013.	K3
CLO4	Critically analyse and apply the provisions that are prevailing in the current trends of the companies.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S

S- Strong; M-Medium; L-Low

COMPANY LAW- CM24C08 -88 HRS

Unit I **18 Hrs**

Introduction to Companies Act 2013 - Company – Definition & Characteristics – Classification of Companies– Based on Incorporation, Liability, Number of Members, Control. – Lifting or Piercing the Corporate Veil- Formation of a Company – Incorporation - Documents e-filing– Certificate of Incorporation. – Company Distinguished from Partnership and Limited Liability Partnerships. Charter documents of Companies - Memorandum of Association – Doctrine of Ultravires – Articles of Association – Doctrine of Constructive Notice & Indoor Management – Alteration of Charter Documents - Alteration of Articles of Association and Memorandum of Association.

Unit II **17 Hrs**

Shares - Transfer and Transmission of Shares – Prospectus – Contents – Misstatements – Liability for Misstatements. Members and Shareholders - Membership of Company - Rights of Members

- Shareholder Agreement - Subscription Agreements - Veto powers. Directors – Board of Directors - Director Identification Number (DIN) requirement - Types of Directors - Appointment/ Reappointment – Disqualifications – Vacation of Office – Retirement - Resignation and Removal and Duties of Directors - Rights of Directors - Director's KYC.

Unit III **18 Hrs**

Company Secretary – Appointment, Qualification, Powers and Duties. Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor. General Meetings – Kinds of Meeting – Resolutions – Ordinary and Special, Minutes, Quorum, Proxy - Voting – Virtual Meeting - Technological Advancement in conduct of Board, Committee & General Meetings.

Unit IV **18 Hrs**

An Overview of Corporate Reorganization – Oppression and Mismanagement - Corporate Restructuring and Winding Up. Winding up - Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. Clause 49 (listing and unlisting requirements). National Company Law Tribunal and Appellate Tribunal – Special Courts.

Unit V **17 Hrs**

Corporate Governance - Corporate Governance in Indian Scenario – Need – Importance – Scope – Issues - Key features of Corporate Governance in the Companies Act 2013. Corporate Social Responsibility - Applicability of CSR - Types of CSR Activities - CSR Committee and Expenditure - Net Profit for CSR - Reporting requirements.

Text Books

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	Kapoor N. D	Company Law	Sultan Chand &Sons, New Delhi	2024, 11th Edn.
2	Gogna P.P. S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	2020, 10th Edn.

Reference Books

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	Bahi J.C	Secretarial Practice in India Practices	N.M. Tripathi (P) Ltd	2021, 24th Edn.
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book agency	2016, 23rd Edn.

Skill Components

- Analyse the basic knowledge of the regulatory framework of companies with reference to various provisions of Companies Act 2013 using case studies.
- Train the students on documentation procedures on the genesis of a company with reference to the various legal and regulatory rules.

- Host role play on conducting various company meetings including recording of documents, namely resolutions, agenda, minutes, proxy and quorum.
- Discuss and apply the law governing modes of winding up based on real time case studies.

Pedagogy

● Lecture, PPT Presentation, Flipped Learning, E-Content, Quiz, Group Discussion on Case Laws, Seminar, Assignment, Activity Based Learning.

Course Content and Presentation Schedule

Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
UNIT I (18 Hrs)					
1	Introduction to Companies Act 2013 - Company – Definition & Characteristics – Classification of Companies– Based on Incorporation, Liability, Number of Members, Control.	CLO1, CLO2, CLO3, CLO4	4	PPT,	Participatory Learning
2	Lifting or Piercing the Corporate Veil - Formation of a Company – Incorporation - Documents e-filing– Certificate of Incorporation. – Company Distinguished from Partnership and Limited Liability Partnerships. Charter documents of Companies	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
3	Memorandum of Association – Doctrine of Ultravires – Articles of Association. Doctrine of Constructive Notice & Indoor Management	CLO1, CLO2, CLO3, CLO4	5	PPT, Videos	Experiential Learning
4	Alteration of Charter Documents - Alteration of Articles of Association and Memorandum of Association.	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning
UNIT II (17 Hrs)					
5	Shares - Transfer and Transmission of Shares	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
6	Prospectus – Contents – Misstatements – Liability for Misstatements. Members and Shareholders	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
7	Membership of Company - Rights of Members - Shareholder Agreement - Subscription Agreements - Veto powers	CLO1, CLO2, CLO3,	4	PPT, Videos	Participatory Learning

		CLO4			
8	Directors – Board of Directors Director Identification Number (DIN) requirement - Types of Directors	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
9	Appointment - Reappointment – Disqualifications – Vacation of Office – Retirement - Resignation and Removal and Duties of Directors - Rights of Directors - Director's KYC	CLO1, CLO2, CLO3, CLO4	4	PPT	Participatory Learning
UNIT III (18 Hrs)					
10	Company Secretary – Appointment, Qualification, Powers and Duties.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
11	Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
12	General Meetings – Kinds of Meeting.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
13	Resolutions – Ordinary and Special.	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
14	Minutes, Quorum, Proxy – Voting.	CLO1, CLO2, CLO3, CLO4	2	PPT	Participatory Learning
15	Virtual Meeting - Technological Advancement in conduct of Board, Committee & General Meetings.	CLO1, CLO2, CLO3, CLO4	3	PPT	Participatory Learning
UNIT IV (18 Hrs)					
16	An Overview of Corporate Reorganization – Oppression and Mismanagement.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
17	Corporate Restructuring and Winding Up. Winding up - Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order –	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
18	Powers of Tribunal – Petition for Winding Up – Company Liquidator.	CLO1, CLO2,	3	Chalk and Talk, PPT	Participatory Learning

		CLO3, CLO4			
19	Clause 49 (listing and unlisting requirements).	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
20	National Company Law Tribunal and Appellate Tribunal – Special Courts.	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
Unit V (17 Hrs)					
21	Corporate Governance - Corporate Governance in Indian Scenario – Need – Importance – Scope – Issues.	CLO1, CLO2, CLO3, CLO4	4	PPT	Experiential Learning, Problem Based Learning
22	Key features of Corporate Governance in the Companies Act 2013.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning,
23	Corporate Social Responsibility - Applicability of CSR - Types of CSR Activities.	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning
24	CSR Committee and Expenditure - Net Profit for CSR - Reporting requirements.	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Experiential Learning

Course Designers

1. Dr.B.Thulasipriya
2. Ms. K.Pavithra

S.No	Learning Methods	Percentage
1	Participatory Learning	30
2	Problem based Learning	50
3	Experiential Learning	20

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24A01	**INSURANCE & RISK MANAGEMENT**	**THEORY**	**73**	**2**	**-**	**4**

Preamble

- To understand the basic concepts and functions of insurance.
- To enable the students to understand the risk management & claims of various policies.

Prerequisite

- Basic Knowledge in insurance and risk

Course Learning Outcomes

- On the successful completion of the course, students will be able to prepare and present information for management decision making and control process

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall fundamental concepts and the workings of insurance	**K1**
CLO2	Understand the types of insurance policies and settlement	**K2**
CLO3	Identify the procedures and practices of claims management	**K3**
CLO4	Examine the protection or risk management against unforeseeable contingencies like damage and loss	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M

S- Strong; M-Medium;

INSURANCE & RISK MANAGEMENT - FS24A01 – 73 HRS

Unit I **15 Hrs**

Definition of Insurance - Characteristics of Insurance – **Principles of Contract of Insurance** – General Concepts of Insurance – Insurance and Hedging – **Types of Insurance** – Insurance Intermediaries – **Role of Insurance in Economic Development**.

Unit II **15 Hrs**

Life Insurance Business - Fundamental Principles of Life Insurance – **Basic Features of Life Insurance Contracts** - Life Insurance Products –Traditional and Unit Linked Policies – **Individual and Group Policies** - With and Without Profit Policies – Types of Life Insurance Policies – **Pension and Annuities** – Reinsurance – Double Insurance.

Unit III **14 Hrs**

General Insurance Business - Fundamental Principles of General Insurance – **Types - Fire Insurance – Marine Insurance** – Motor Insurance – Personal Accident Insurance – Liability Insurance – **Miscellaneous Insurance** – Claims Settlement.

Unit IV **15 Hrs**

Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – **Risk Reduction - Risk Transfer** – Risk Financing - Level of Risk Management – Corporate Risk Management – **Personal Risk Management.**

Unit V **14 Hrs**

Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – **Operations of IRDA** – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - **Summary Provisions of related Acts.**

***Highlighted Content offered in Blended Mode (Link Provided)**

Text Book

S.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Neeti Gupta, Anuj Gupta and Abha Chopra	Risk Management and Insurance	Kalyani Publishers, New Delhi	2018 2nd Edition

Books for Reference

S.No.	Author Name	Title of the book	Publishers	Year and Edition
1.	K. Gupta	Insurance and Risk Management	Himalaya Publications, Mumbai	2024 2nd Edition
2.	Michel Crouhy,	The Essentials of Risk Management	McGraw Hill, Noida.	2018 3rd edition

Skill Component

- Recent case studies are given to students related to motor and fire insurance and to find out the real compensation and their procedure.
- Students might be asked to collect the Insurance proposal forms and claim forms of various companies and can ask them to make a group presentation by highlighting its merits and demerits of it.
- Students might be asked to collect the checklist for various claims.
- Role play by the student like an agent to convince the customer for taking a policy

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Contents and Lecture Schedule

Module No	Topic	CLO	No of Hours	Contents Deliver Methods	Learning Methods
Unit I (15 Hrs)					
1	Definition of Insurance	CLO1	2	PPT, Chalk and talk	Participatory Learning

2	Characteristics of Insurance	CLO1 CLO2 CLO3	2	Flipped class, chalk and talk, videos	Participatory learning
3	Principles of Contract of Insurance	CLO2 CLO3 CLO4	3	Videos, PPT	Experiential learning
4	General Concepts of Insurance – Insurance and Hedging	CLO2 CLO3	3	PPT, chalk and talk	Participatory learning
5	Types of Insurance	CLO3 CLO4	2	Videos, PPT	Participatory learning
6	Insurance Intermediaries	CLO2 CLO3	1	PPT and Discussion	Problem based learning
7	Role of Insurance in Economic Development	CLO2 CLO4	2	Videos, PPT	Participatory learning
Unit II (15 Hrs)					
8	Life Insurance Business - Fundamental Principles of Life Insurance	CLO1 CLO2 CLO3	2	Flipped class, chalk and talk, videos	Participatory Learning
9	Basic Features of Life Insurance Contracts	CLO2 CLO3	2	Videos, PPT	Participatory Learning
10	Life Insurance Products Traditional and Unit Linked Policies	CLO2	3	PPT, chalk and talk	Experiential learning
11	Individual and Group Policies - With and Without Profit Policies –	CLO2 CLO4	3	Flipped class, chalk and talk, videos	Participatory Learning
12	Types of Life Insurance Policies	CLO2 CLO3	2	Flipped class, chalk and talk	Participatory Learning
13	Pension and Annuities	CLO4 CLO3	1	Videos, PPT	Problem based learning
14	Reinsurance – Double Insurance	CLO2 CLO3	2	PPT, chalk and talk	Participatory Learning
Unit III (14 Hrs)					
15	General Insurance Business	CLO1	2	PPT, chalk and talk	Participatory Learning
16	Fundamental Principles of General Insurance	CLO2 CLO4	2	Flipped class, chalk and talk	Participatory Learning
17	Types of Fire Insurance	CLO2, CLO3,	2	Videos, PPT	Participatory Learning
18	Marine Insurance	CLO4 , CLO3	1	Videos, PPT	Problem based Learning

19	Motor Insurance –Personal Accident Insurance	CLO1, CLO2, CLO3	3	Chalk and talk, videos	Experiential Learning
20	Liability Insurance– Miscellaneous Insurance - Claims Settlement	CLO2, CLO4	4	Videos, PPT	Participatory Learning
Unit IV (15 Hrs)					
21	Risk Management	CLO1, CLO3	2	PPT, chalk and talk	Participatory Learning
22	Objectives -Process	CLO2 CLO4	2	Flipped class, chalk and talk, videos	Participatory Learning
23	Identification and Evaluation of Potential Losses	CLO3	3	Flipped class, chalk and talk, videos	Experiential learning
24	Risk Reduction - Risk Transfer	CLO2 CLO3	2	Videos, PPT	Participatory Learning
25	Risk Financing	CLO3 CLO4	2	Videos, chalk and talk	Participatory Learning
26	Level of Risk Management	CLO2 CLO3	1	Flipped class, chalk and talk, videos	Problem based learning
27	Corporate Risk Management	CLO2 CLO4	2	Videos, chalk and talk	Participatory Learning
28	Personal Risk Management	CLO1, CLO3	1	PPT, chalk and talk	Participatory Learning
Unit V (14 Hrs)					
29	Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction	CLO1, CLO2,	3	PPT, chalk and talk	Participatory Learning
30	IRDA– Purpose, Duties,	CLO1 CLO3	3	Videos, PPT	Participatory Learning
31	IRDA- Powers and Functions of IRDA Operations of IRDA	CLO1 CLO2	3	Flipped class, chalk and talk, videos	Participatory learning
32	Insurance Policyholders' Protection under IRDA	CLO2 CLO4	3	Flipped class, chalk and talk, videos	Participatory Learning
33	Exposure/Prudential Norms - Summary Provisions	CLO1, CLO2,	2	Flipped class, chalk and talk, videos	Problem based learning

Course Designers

1. Dr.M. Shobana
2. Ms. Dharani K

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	70%
2	Problem Based Learning	10%
3	Experimental Learning	20%

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24A02	**BUSINESS ECONOMICS**	**THEORY**	**73**	**2**	**-**	**4**

Preamble

- Develop both theoretical and practical understanding of the economic decisions faced by businesses and their managers.
- Enhance the ability to analyse the economic and social environment in which business decisions are made.
- Gain foundational knowledge in both microeconomics and macroeconomics.

Prerequisite

- Basic knowledge on economics

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the positive and normative (negative) approaches in economic analysis.	**K1**
CLO2	Understand the key factors influencing demand forecasting.	**K2**
CLO3	Recognize the assumptions and significance of the indifference curve in consumer behaviour analysis.	**K3**
CLO4	Analyse pricing strategies under different market structures such as perfect competition, monopoly, monopolistic competition, and oligopoly.	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M

S- Strong; M-Medium;

BUSINESS ECONOMICS - FS24A02 – 73 HRS

Unit I **14 Hrs**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency- Business Cycle: - Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation.

Unit II **15 Hrs**

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

Unit III **15 Hrs**

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Coordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

Unit IV **15 Hrs**

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium. National Income - Gross National Product -Net National Product -Measurement of National Income - Consumptions, savings and investments.

Unit V **14 Hrs**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve.

***Highlighted Content offered in Blended Mode (Link Provided)**

Text Book				
S.No.	**Author Name**	**Title of the book**	**Publishers**	**Year and Edition**
1	H.L. Ahuja	Business Economics–Micro & Macro	Sultan Chand & Sons, New Delhi.	2019 ,20th Edition
2	Shankaran.S	Business Economics(Unit IV)	Margham Publications Ch -17	2020, 3rd Edition

Books for Reference:				
S.No.	**Author Name**	**Title of the book**	**Publishers**	**Year and Edition**
1.	Aryamala.T,.	Business Economics	Vijay Nocole, Chennai	2025 ,1st Edition
2.	D.M. Mithani	Business Economics	Himalaya Publishing House, Mumbai	2019 ,7th Edition

Skill Component

- Assignment focused on understanding key economic concepts, principles, and frameworks.
- Develop a foundational understanding of individual economic behaviour and core microeconomic concepts.
- Evaluate demand and supply functions, including elasticity, across different market structures.
- Examine pricing mechanisms under various market conditions.
- Analyse the impact of external economic factors on business and the broader economy.
- Assignment involving the application and interpretation of economic analysis in real-world contexts.

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Contents and Lecture Schedule

Module No	Topic	CLO	No of Hours	Contents Delivery Methods	Learning Methods
Unit I (14 Hrs)					
1	Introduction to Economics –	CLO1	1	PPT, chalk and talk	Participatory Learning
2	Wealth, Welfare and Scarcity Views on Economics	CLO1, CLO2	2	Flipped class, chalk and talk, videos	Participatory Learning
3	Positive and Normative Economics - Definition – Scope and Importance of Business Economics	CLO3, CLO2	3	Videos, PPT	Experiential learning
4	Concepts: Production Possibility frontiers	CLO2, CLO3	2	PPT and discussion	Participatory Learning
5	Opportunity Cost – Accounting Profit and Economic Profit	CLO4 CLO2	1	Videos, PPT	Problem based learning
6	Incremental and Marginal Concepts – Time and Discounting Principles	CLO2 CLO3	1	PPT and discussion	Participatory Learning
7	Concept of Efficiency-	CLO2 CLO4	2	Videos, PPT	Participatory Learning
8	Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation	CLO1 CLO2 CLO3	2	PPT, chalk and talk, videos	Participatory Learning
Unit II (15 Hrs)					
9	Meaning of Demand - Demand Analysis:	CLO1	2	Flipped class, chalk and talk, videos	Participatory Learning

10	Demand Determinants, Law of Demand and its Exceptions	CLO1, CLO2	3	Videos, PPT	Experiential learning
11	Elasticity of Demand: Definition, Types	CLO2 , CLO3	2	Videos, PPT	Participatory Learning
12	Measurement and Significance. Demand Forecasting	CLO2	2	PPT, chalk and talk	Participatory Learning
13	Factors Governing Demand Forecasting	CLO2 CLO4	2	Flipped class, chalk and talk, videos	Participatory Learning
14	Methods of Demand Forecasting - Law of Supply and Determinants	CLO2, CLO4	4	Flipped class, chalk and talk, videos	Participatory Learning
Unit III (15 Hrs)					
16	Consumer Behaviour – Meaning, Concepts and Features	CLO1	2	PPT, chalk and talk	Participatory Learning
17	Law of Diminishing Marginal Utility	CLO2 CLO4	1	Flipped class, chalk and talk	Problem based Learning
18	Equi-Marginal Utility – Coordinal and Ordinal concepts of Utility	CLO2, CLO3,	2	Videos, PPT	Participatory Learning
19	Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties	CLO4 , CLO3	3	Videos, PPT	Experiential Learning,
20	Consumer's Equilibrium. Price, Income and Substitution Effects.	CLO1, CLO2, CLO3	3	Flipped class, chalk and talk	Participatory Learning
21	.Types of Goods: Normal, Inferior and Giffen Goods -	CLO2, CLO4	2	Videos, PPT	Participatory Learning
22	Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve	CLO4 , CLO3	2	PPT,chalk and Talk	Participatory Learning
Unit IV (15 Hrs)					
23	Concept of Production - Production Functions	CLO1, CLO3	2	PPT, chalk and talk	Participatory Learning
24	Linear and Non – Linear - Homogeneous Production Functions	CLO2 , CLO4	1	PPT,chalk and talk	Problem based learning
25	-Law of Variable Proportion – Laws of Returns to Scale -	CLO3	2	Flipped class, chalk	Participatory Learning

				and talk	
26	Difference between Laws of variable proportion and returns to scale	CLO2 CLO3	2	Videos, PPT	Participatory Learning
27	Economies of Scale – Internal and External Economies	CLO3 CLO4	2	Videos, chalk and talk	Participatory Learning
28	Internal and External Diseconomies - Producer's equilibrium	CLO2 CLO3	3	Flipped class, chalk and talk	Participatory Learning
29	National Income - Gross National Product - Net National Product -Measurement of National Income - Consumptions, savings and investments.	CLO1 CLO2 CLO3 CLO4	3	PPT,chalk and talk, videos	Experiential Learning
Unit V (14 Hrs)					
30	Price and Output Determination under Perfect Competition	CLO1, CLO2,	2	PPT, chalk and talk	Participatory Learning
31	Short Period and Long Period Price Determination,	CLO1 CLO3	2	Videos, PPT	Participatory Learning
32	Objectives of Pricing Policy, its importance Pricing Methods and Objectives	CLO1 CLO2	3	Flipped class, chalk and talk, videos	Participatory Learning
34	Price Determination under Monopoly, kinds of Monopoly	CLO2 CLO4	2	Flipped class, chalk and talk, videos	Participatory Learning
35	Price Discrimination, Determination of Price in Monopoly	CLO1, CLO2,	2	chalk and talk	Experiential Learning
36	Monopolistic Competition – Price Discrimination	CLO2 CLO3	1	Videos, PPT	Participatory Learning
37	Equilibrium of Firm in Monopolistic Competition	CLO3 CLO4	1	Videos, chalk and talk	Experiential learning
38	Oligopoly – Meaning – features, "Kinked Demand" Curve.	CLO2 CLO3	1	Flipped class, chalk and talk	Participatory Learning

Course Designers

1. Dr.K.Pavithra
2. Dr.D.Sreemathi

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	70%
2	Problem Based Learning	10%
3	Experimental Learning	20%

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
FS24SBP1	**FINANCIAL DATA VISUALIZATION USING POWER BI**	**PRACTICAL**	**-**	**4**	**41**	**3**

Preamble

- To convert raw financial data into interactive dashboards using Power BI.
- To develop skills to analyse and present financial insights for effective decision-making.

Prerequisite

- Basics of Financial Data Analysis

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLOs	CLO Statement	Knowledge Level
CLO1	Understand the role and importance of data visualization in financial decision-making using Power BI	K1
CLO2	Apply Power BI tools to perform data import, transformation, and cleaning using Power Query.	K2
CLO3	Analyze financial data including income statements, balance sheets, cash flows, and KPIs using appropriate visualization techniques.	K3
CLO4	Organize financial visuals and reports using Power BI tools such as DAX, slicers, and visual elements.	K4

Syllabus

1. Import Financial Data into Power BI

   (Load an Excel sheet with sales & expense data into Power BI.)

2. Create a Profit & Loss Statement Report

   (Visualize income, expenses & net profit using a table & bar chart.)

3. Compare Monthly Sales Revenue

   (Use a line graph to compare revenue trends over 6 months.)

4. Analyze Business Expenses by Category

   (Use a pie chart to display marketing, payroll & operational costs.)

5. Calculate & Visualize Gross Profit Margin

   (Use calculated fields to show revenue & COGS.)

6. Create a Financial KPI Dashboard

   (Use KPI cards for Net Profit, Revenue Growth & Expense Ratio.)

7. Cash Flow Analysis using Power BI

   (Display inflows & outflows using a stacked column chart.)

8. Track Bank Transactions & Balance Trends

   (Analyze monthly deposits & withdrawals using a table & line chart.)

9. Sales forecast using Power BI

(Use Power BI forecasting features to predict future revenue trends.)

10. Customer Payment Trends Analysis

(Analyze overdue invoices and outstanding payments.)

Lecture Plan

Module No.	Topic	No. of periods	Content delivery methods	Participatory learning	CLOs
1	Import Financial Data into Power BI	4	Demonstration, System	Hands on Training	CLO1 CLO2
2	Create a Profit & Loss Statement Report	4	Demonstration, System	Hands on Training	CLO3 CLO4
3	Compare Monthly Sales Revenue	4	Demonstration, System	Hands on Training	CLO1 CLO2
4	Analyze Business Expenses by Category	4	Demonstration, System	Hands on Training	CLO3 CLO4
5	Calculate & Visualize Gross Profit Margin	5	Demonstration, System	Hands on Training	CLO2
6	Create a Financial KPI Dashboard	4	Demonstration, System	Hands on Training	CLO1 CLO2
7	Cash Flow Analysis using Power BI	4	Demonstration, System	Hands on Training	CLO1 CLO3
8	Track Bank Transactions & Balance Trends	4	Demonstration, System	Hands on Training	CLO2 CLO4
9	Sales forecast using Power BI	4	Demonstration, System	Hands on Training	CLO2 CLO3
10	Customer Payment Trends Analysis	4	Demonstration, System	Hands on Training	CLO1 CLO2

Course Designers

1. Dr.K.Pavithra
2. Ms.K.Dharani

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
NM23DTG	DESIGN THINKING	THEORY	30	-	-	2

Preamble

- To expose the students to the concept of design thinking as a tool for innovation
- To facilitate them to analyze the design process in decision making
- To impart the design thinking skills

Course Learning Outcomes

On the successful completion of the course, students will be able to:

CLO Number	CLO Statement	KnowledgeLevel
CLO 1	Understand the concepts of Design thinking and its application in varied business settings	**K1**
CLO 2	Describe the principles, basis of design thinking and its stages	**K2**
CLO 3	Applydesign thinking process in problem solving	**K3**
CLO 4	Analyze the best practices of design thinking and impart them in business and individual day to dayoperations.	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
CLO 1	S	M	M	S	S
CLO 2	M	S	S	M	M
CLO 3	S	S	S	M	S
CLO 4	S	S	S	S	S

S-Strong; M-Medium;

DESIGN THINKING - NM23DTG – 30 HRS

UNIT I **6 Hours**

Design Thinking Overview: Introduction to Design Thinking and Design ResearchStrategies -Design Thinking Skills

UNIT II **6 Hours**

Design Thinking Mindset: Principles of Design Thinking - Basis for design thinking - Design Thinking Hats - Design thinking team

UNIT III **6 Hours**

Empathize: Definition - Listen & Empathize with the Customers and / or Users – Tools and Techniques

UNIT IV **6 Hours**

Define: Definition - Defining the Problem - Tools and Techniques - Journey mapping and Ideate - definition - Ideation techniques

UNIT V **6 Hours**

Prototype: Definition - Prototype Alternate Solutions - Test the Solutions - Visualization -Story Telling - Cautions and Pitfalls - Best Practices

Text Book

S.No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	ChristianMueller-Roterberg	Handbook of Design Thinking Tips& Tools for how to designthinking	Amazon Kindle Version	2018
2	Gavin Ambrose PaulHarris	Design Thinking	AVA Publishing Switzerland	2010
3	Sambhrant Srivastava and Vijay Kumar	A Text Book of DESIGN THINKING	Vayu Educationof India	2022

Reference Books

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Maurício Vianna YsmarVianna Isabel K. Adler Brenda Lucena Beatriz Russo	Design Thinking – Business Innovation	MJV Press	2011
2	Moritz Gekeler	A practical guide todesign Thinking	Friedrich- Ebert-Stiftung	2019
3	J. Berengueres	The Brown Book of Design Thinking	UAE University College,Al Ain	2014